



Quarterly Summary of Federal, State, and Local Tax Revenue

July-September 1986

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Tax collections of Federal, State, and local governments totaled \$844.7 billion during the 12 months ended with September 1986, an increase of 4.7 percent from the amount collected during the 12 months ended September 1985. Federal tax collections were \$469.9 billion, up 3.5 percent during this period. State tax collections totaled \$230.0 billion, up 5.5 percent this period, and local government taxes amounted to \$144.8 billion, an increase of 7.4 percent. The table below provides a summary by type of tax for the 12 month periods ending September 1986 and September 1985.

During the third quarter of calendar 1986, collections of Federal, State, and local taxes amounted to \$212.4 billion. Compared to the corresponding quarter of 1985, this is an increase of \$13.6 billion or 6.9 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social

Table A. Twelve-Month Federal, State, and Local Tax Collections: September 1986 and 1985

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent change
	1986	1985	
Total	\$844,678	\$806,942	4.7
Individual income	423,481	403,150	5.0
Corporation net income	81,674	79,185	3.1
Property	113,323	106,032	6.9
Customs, general sales and gross receipts	104,980	97,176	8.0
Motor fuel	26,405	25,427	3.8
Tobacco product sales	9,210	8,900	3.5
Alcoholic beverage sales	8,935	8,680	2.9
All other	76,670	78,392	-2.2

Note: Because of rounding, detail may not add to totals.

security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the third quarter of 1986 these Federal "taxes" amounted to \$67.8 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected non-property taxes. These surveys provided a basis for 4 percent of the collection amounts summarized in table 3. The remaining 96 percent (making up 10 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1985* and *State Government Finances in 1985*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Governmental Finances in 1984-85*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from *The Quarterly Excise Tax Report* and the *Treasury Bulletin* (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1982, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 73 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter 1986 and Prior Periods

(Millions of dollars)

Period		Level of tax-imposing government		Type of tax								
		Total	Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
Quarters												
1986:												
3d quarter	212,423	125,250	87,173	112,605	19,870	25,031	26,449	6,805	2,569	2,414	16,880	
2d quarter	222,937	127,058	95,879	112,780	27,217	23,289	26,967	6,947	2,350	2,421	20,966	
1st quarter	198,291	104,458	93,833	96,828	16,049	28,453	26,213	6,455	2,314	2,338	19,641	
1985:												
4th quarter	211,027	113,150	97,877	101,268	18,538	36,550	25,351	6,198	1,977	1,962	19,183	
3d quarter	198,783	115,519	83,264	104,094	17,670	23,865	24,332	6,403	2,375	2,425	17,619	
2d quarter	217,912	127,049	90,863	110,423	27,149	21,590	24,963	6,478	2,048	2,092	23,169	
1st quarter	194,047	105,080	88,967	94,537	17,316	27,843	24,170	6,283	2,640	2,037	19,221	
1984:												
4th quarter	196,200	106,389	89,811	94,096	17,050	32,734	23,711	6,263	1,837	2,126	18,383	
3d quarter	187,722	110,763	76,959	96,245	18,271	21,565	22,874	6,037	2,359	2,207	18,164	
2d quarter	195,415	112,868	82,547	92,955	26,633	20,213	23,241	5,704	2,191	2,113	22,365	
1st quarter	175,196	93,351	81,845	85,914	13,090	25,831	22,135	5,707	2,149	2,079	18,291	
1983:												
4th quarter	181,036	97,847	83,189	86,941	15,126	31,375	20,896	6,013	2,241	2,049	16,395	
3d quarter	172,499	101,782	70,717	90,885	13,125	20,832	20,261	5,469	2,455	2,356	17,116	
2d quarter	177,365	103,272	74,093	89,754	19,108	18,598	19,931	4,021	2,226	2,079	21,648	
1st quarter	159,013	88,050	70,963	83,957	8,534	22,606	18,255	3,759	1,935	2,058	17,909	
1982:												
4th quarter	162,869	88,075	74,794	81,769	9,527	29,098	17,807	3,856	1,724	2,099	16,989	
3d quarter	160,277	97,994	62,283	90,296	10,003	17,861	17,142	4,023	1,779	2,204	16,969	
2d quarter	186,621	116,568	70,053	97,673	23,774	18,768	17,928	3,925	1,662	2,109	20,782	
1st quarter	159,593	92,655	66,938	79,346	14,217	20,958	17,732	3,745	1,574	1,930	20,091	
12 Months Ending												
September 1986	844,678	469,916	374,762	423,481	81,674	113,323	104,980	26,405	9,210	8,935	76,670	
June 1986	831,038	460,185	370,853	414,970	79,474	112,157	102,863	26,003	9,016	9,146	77,409	
March 1986	826,013	460,176	365,837	412,613	79,406	110,458	100,859	25,534	8,714	8,817	79,612	
December 1985	821,769	460,798	360,971	410,322	80,673	109,848	98,816	25,362	9,040	8,516	79,192	
September 1985	806,942	454,037	352,905	403,150	79,185	106,032	97,176	25,427	8,900	8,680	78,392	
June 1985	795,881	449,281	346,600	395,301	79,786	103,732	95,718	25,061	8,884	8,462	78,937	
March 1985	773,384	435,100	338,284	377,833	79,270	102,355	93,996	24,287	9,072	8,483	78,133	
December 1984	754,533	423,371	331,162	369,210	75,044	100,343	91,961	23,711	8,536	8,525	77,203	
September 1984	739,369	414,829	324,540	362,055	73,120	98,984	89,146	23,461	8,940	8,448	75,215	
June 1984	724,146	405,848	318,298	356,695	67,974	98,251	86,533	22,893	9,036	8,597	74,167	
March 1984	706,096	396,252	309,844	353,494	60,449	96,636	83,223	21,210	9,071	8,563	73,450	
December 1983	689,913	390,951	298,962	351,537	55,893	93,411	79,343	19,262	8,857	8,542	73,068	
September 1983	671,746	381,179	290,567	346,365	50,294	91,134	76,254	17,105	8,340	8,592	73,662	
June 1983	659,524	377,391	282,133	345,776	47,172	88,163	73,135	15,659	7,664	8,440	73,515	
March 1983	668,780	390,687	278,093	353,695	51,838	88,333	71,132	15,563	7,100	8,470	72,649	
December 1982	669,360	395,292	274,068	349,084	57,521	86,685	70,609	15,549	6,739	8,342	74,831	
September 1982	676,246	405,125	271,121	350,059	63,078	85,772	70,135	15,603	6,683	8,359	76,557	
June 1982	679,056	412,173	266,883	348,556	67,992	83,502	69,788	15,442	6,624	8,459	78,693	
March 1982	682,961	421,579	261,382	347,165	75,366	80,376	68,613	15,064	6,668	8,432	81,277	

Note: Because of rounding, detail may not add to totals.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Third Quarter 1986 and Prior Periods

(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverages ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
Quarters											
1986:											
3d quarter	125,250	94,327	15,897	3,835	2,769	1,379	1,387	1,261	1,183	1,819	1,393
2d quarter	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter	104,458	78,092	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	1,922
1985:											
4th quarter	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3d quarter	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2d quarter	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1st quarter	105,080	76,875	12,949	2,953	2,935	1,602	1,239	1,170	1,703	1,539	2,115
1984:											
4th quarter	106,389	77,470	13,590	3,079	2,878	726	1,297	1,169	3,680	1,548	954
3d quarter	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2d quarter	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1st quarter	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
1983:											
4th quarter	97,847	71,504	11,857	2,543	2,932	1,148	1,250	1,264	3,059	1,425	865
3d quarter	101,782	76,158	10,237	2,677	2,302	1,362	1,634	805	3,978	1,626	1,103
2d quarter	103,272	74,197	14,499	2,304	1,175	1,137	1,286	942	4,405	1,481	1,846
1st quarter	88,050	70,353	5,263	1,736	1,162	1,002	1,331	715	4,011	1,402	1,075
1982:											
4th quarter	88,075	68,230	7,023	2,110	1,145	639	1,362	485	4,866	1,544	671
3d quarter	87,994	77,446	7,168	2,210	1,265	685	1,491	479	4,456	1,900	894
2d quarter	116,568	83,521	19,183	2,177	1,237	612	1,353	471	4,707	1,940	1,417
1st quarter	92,655	67,044	10,676	2,173	1,226	589	1,227	576	5,808	2,268	1,068
12 Months Ending											
September 1986	469,916	347,092	63,144	13,420	11,591	4,608	5,601	5,047	6,781	6,957	5,675
June 1986	460,185	339,361	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,796
March 1986	460,176	337,988	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	5,892
December 1985	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
September 1985	454,037	330,918	61,331	12,176	11,614	4,483	5,378	4,898	10,612	6,422	6,207
June 1985	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
March 1985	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
December 1984	423,371	301,920	58,828	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
September 1984	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
June 1984	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
March 1984	396,252	290,825	48,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557
December 1983	390,951	292,212	41,856	9,160	7,571	4,649	5,501	3,728	15,453	5,934	4,889
September 1983	381,179	288,938	37,022	8,727	5,784	4,140	5,613	2,947	17,260	6,053	4,695
June 1983	377,391	290,226	33,953	8,360	4,747	3,463	5,470	2,621	17,738	6,327	4,486
March 1983	390,687	299,550	38,587	8,233	4,809	2,938	5,537	2,150	18,040	6,786	4,057
December 1982	395,292	296,241	44,000	8,670	4,873	2,525	5,433	2,011	19,837	7,652	4,050
September 1982	405,125	298,111	49,207	8,917	4,950	2,539	5,439	2,075	21,755	7,991	4,141
June 1982	412,173	297,601	54,020	9,051	4,893	2,536	5,574	2,218	24,224	7,949	4,107
March 1982	421,579	296,964	61,061	8,965	4,740	2,562	5,563	2,188	27,975	7,672	3,889

¹Actual U.S. Customs plus an estimated amount from Puerto Rico.²Excludes occupation taxes.³Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter 1986 and Prior Periods

(Millions of dollars)

Period	Level of tax-imposing government			Type of tax								
	Total	State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
Quarters												
1986:												
3d quarter	87,173	54,344	32,829	18,278	3,973	25,031	22,614	4,036	1,190	827	2,098	9,126
2d quarter	95,879	64,537	31,342	21,430	6,386	23,289	23,654	3,645	1,184	886	2,515	12,890
1st quarter	93,833	57,168	36,665	18,736	4,491	28,453	23,107	3,499	1,068	773	2,325	11,381
1985:												
4th quarter	97,877	53,948	43,929	17,945	3,680	36,550	22,185	3,634	1,160	848	1,927	9,948
3d quarter	83,264	52,118	31,146	17,498	3,751	23,865	21,093	3,653	1,135	816	1,941	9,512
2d quarter	90,863	62,103	28,760	20,446	6,276	21,590	22,058	3,427	1,133	861	2,404	12,668
1st quarter	88,967	53,773	35,194	17,662	4,367	27,843	21,217	3,348	1,038	798	2,142	10,552
1984:												
4th quarter	89,811	50,101	39,710	16,626	3,460	32,734	20,632	3,385	1,111	829	1,739	9,295
3d quarter	76,959	48,705	28,254	16,486	3,516	21,565	19,566	3,359	1,126	776	1,750	8,815
2d quarter	82,547	58,165	26,143	17,230	5,943	20,213	20,236	3,187	1,064	772	1,985	11,917
1st quarter	81,845	49,239	32,809	16,948	3,497	25,831	19,528	3,120	993	720	1,967	9,241
1983:												
4th quarter	83,189	45,619	37,570	15,437	3,269	31,375	18,353	3,081	1,093	799	1,531	8,251
3d quarter	70,717	43,497	27,220	14,727	2,888	20,832	17,684	3,167	1,093	722	1,596	8,008
2d quarter	74,093	49,849	24,244	15,557	4,609	18,598	17,627	2,846	1,089	793	1,996	10,978
1st quarter	70,963	42,325	28,638	13,604	3,271	22,606	16,519	2,597	933	727	1,853	8,853
1982:												
4th quarter	74,794	40,240	34,554	13,539	2,504	29,098	15,697	2,711	1,085	737	1,427	7,996
3d quarter	62,283	38,821	23,462	12,850	2,835	17,861	14,932	2,758	1,094	713	1,487	7,753
2d quarter	70,053	46,076	23,977	14,152	4,641	18,768	15,751	2,688	1,050	756	1,892	10,355
1st quarter	66,938	40,023	26,695	12,302	3,541	20,958	15,559	2,519	985	703	1,889	8,482
12 Months Ending												
September 1986	374,762	229,997	144,765	76,389	18,530	113,323	91,560	14,814	4,602	3,334	8,865	43,345
June 1986	370,853	227,771	143,082	75,609	18,308	112,157	90,039	14,431	4,547	3,323	8,708	43,731
March 1986	365,837	225,337	140,500	74,625	18,198	110,458	88,443	14,213	4,496	3,298	8,597	43,509
December 1985	360,971	221,942	139,029	73,551	18,074	109,848	86,553	14,062	4,466	3,323	8,414	42,680
September 1985	352,905	218,095	134,810	72,232	17,854	106,032	85,000	13,813	4,417	3,304	8,226	42,027
June 1985	346,600	214,682	131,918	71,220	17,619	103,732	83,473	13,519	4,408	3,264	8,035	41,330
March 1985	338,284	210,744	129,301	68,004	17,286	102,355	81,651	13,279	4,339	3,175	7,616	40,579
December 1984	331,162	206,210	126,916	67,290	16,416	100,343	79,962	13,051	4,294	3,097	7,441	39,268
September 1984	324,540	201,728	124,776	66,101	16,225	98,984	77,683	12,747	4,276	3,067	7,233	38,224
June 1984	318,298	196,520	123,742	64,342	15,597	98,251	75,801	12,555	4,243	3,013	7,079	37,417
March 1984	309,844	188,204	121,843	62,669	14,263	96,636	73,192	12,214	4,268	3,034	7,090	36,478
December 1983	298,962	181,290	117,672	59,325	14,037	93,411	70,183	11,691	4,208	3,041	6,976	36,090
September 1983	290,567	175,911	114,656	57,427	13,272	91,134	67,527	11,321	4,200	2,979	6,872	35,835
June 1983	282,133	171,235	110,898	55,550	13,219	88,163	64,775	10,912	4,201	2,970	6,763	35,580
March 1983	278,093	167,462	110,631	54,145	13,251	88,333	62,899	10,754	4,162	2,933	6,659	34,957
December 1982	274,068	165,160	108,688	52,843	13,521	86,685	61,939	10,676	4,214	2,909	6,695	34,586
September 1982	271,121	163,382	107,519	51,948	13,871	85,772	61,218	10,653	4,144	2,920	6,585	34,010
June 1982	266,883	161,944	104,719	50,955	13,972	83,502	60,737	10,549	4,088	2,885	6,475	33,720
March 1982	261,382	159,873	101,289	50,201	14,305	80,376	59,648	10,324	4,106	2,869	6,290	33,263

¹Local government collections are included with "Individual income."

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1983-84. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1986 and Prior Periods**

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended September			Area	Area population, 1980 ¹	Collections, 12 months ended September		
		1986	1985	Percent change			1986	1985	Percent change
Alabama					Iowa				
Jefferson County	671,197	140.1	135.3	3.6	Polk County	303,170	198.2	202.1	-1.9
Mobile County	364,379	54.2	52.7	2.8	Kansas				
Arizona					Sedgwick County	366,531	220.9	215.2	2.6
Maricopa County	1,508,030	(NA)	605.6	(NA)	Kentucky				
Pima County	531,263	289.3	235.4	22.9	Jefferson County	684,793	185.8	191.1	-2.8
Arkansas					Louisiana				
Pulaski County	340,613	98.0	92.1	6.4	East Baton Rouge Parish	366,164	63.2	55.5	13.9
California					Jefferson Parish	454,592	102.5	99.8	2.7
Alameda County	1,105,379	(NA)	425.7	(NA)	Orleans Parish	557,482	138.0	123.9	11.4
Contra Costa County	657,252	323.3	373.3	-13.4	Maryland				
Fresno County	515,013	210.3	196.9	6.8	Anne Arundel County	370,776	181.3	181.6	-2
Kern County	403,089	325.7	328.1	-.7	Baltimore City	786,776	277.0	273.8	1.2
Los Angeles County	7,477,657	3,129.3	2,968.6	5.4	Baltimore County	655,615	330.0	333.3	-1.0
Monterey County	290,444	120.4	(NA)	(NA)	Montgomery County	579,053	513.7	444.2	15.7
Orange County	1,931,570	1,110.0	992.0	11.9	Prince Georges County	665,071	(NA)	268.0	(NA)
Riverside County	663,923	394.9	319.5	23.6	Massachusetts				
Sacramento County	783,381	308.3	237.9	29.6	Bristol County	474,641	193.3	187.8	2.9
San Bernardino County	893,157	393.0	359.4	9.3	Essex County	633,632	373.7	382.1	-2.2
San Diego County	1,861,846	873.4	766.7	13.9	Hampden County	443,018	207.6	161.6	28.5
San Francisco County	678,974	391.1	336.5	16.2	Middlesex County	1,387,034	977.8	915.1	6.9
San Joaquin County	347,342	142.2	120.8	17.7	Norfolk County	606,587	384.0	339.1	13.2
San Mateo County	588,164	358.1	323.9	10.6	Plymouth County	405,437	201.2	206.3	-2.5
Santa Barbara County	298,660	154.9	139.3	11.2	Suffolk County	650,142	453.4	417.5	8.6
Santa Clara County	1,295,071	821.3	728.1	12.8	Worcester County	646,352	269.1	303.5	-11.3
Ventura County	529,899	(NA)	250.6	(NA)	Michigan				
Colorado					Genesee County	450,449	295.8	256.3	15.4
Denver County	491,396	282.1	270.7	4.2	Ingham County	272,437	160.0	172.6	-7.3
El Paso County	309,424	157.6	141.6	11.3	Kent County	444,506	258.8	275.2	-5.9
Jefferson County	371,741	216.9	197.4	9.4	Macomb County	694,600	515.0	493.4	4.4
Connecticut					Oakland County	1,011,793	910.0	853.6	6.6
Fairfield County	807,143	806.5	733.2	10.0	Washtenaw County	264,748	229.6	181.5	26.5
Hartford County	807,766	679.4	667.4	1.8	Wayne County	2,337,240	1,278.4	1,250.2	2.1
New Haven County	761,337	550.3	572.1	-3.8	Minnesota				
Delaware					Hennepin County	941,411	845.2	770.9	9.6
New Castle County	398,115	143.7	108.4	32.6	Ramsey County	459,784	322.5	300.4	7.4
Dist. of Columbia					Missouri				
Washington, DC	637,651	508.0	451.3	12.6	Jackson County	629,180	266.1	237.1	(NA)
Florida					St Louis City	974,815	(NA)	(NA)	(NA)
Broward County	1,014,043	594.2	568.4	4.5	St Louis County	453,085	(NA)	(NA)	(NA)
Dade County	1,625,979	(NA)	1,012.4	(NA)	Nebraska				
Duval County	570,981	202.8	172.3	17.7	Douglas County	397,884	250.1	229.2	9.1
Hillsborough County	646,960	281.5	243.8	15.4	Nevada				
Orange County	471,660	(NA)	199.9	(NA)	Clark County	461,816	126.9	144.1	-11.9
Palm Beach County	573,125	520.2	439.5	18.3	New Jersey				
Pinellas County	728,409	324.7	281.5	16.3	Bergen County	845,385	790.6	743.2	6.4
Polk County	321,652	100.5	88.8	13.1	Burlington County	362,542	208.4	191.4	8.9
Georgia					Camden County	471,650	306.2	303.9	.7
De Kalb County	483,024	260.5	231.5	12.5	Essex County	850,451	628.0	594.1	5.7
Fulton County	589,904	450.5	409.6	10.0	Hudson County	556,972	342.3	305.3	12.1
Hawaii					Mercer County	307,883	239.3	230.4	3.8
Honolulu County	782,874	250.5	236.7	5.9	Middlesex County	595,893	500.7	472.3	6.0
Illinois					Morgan County	503,173	424.9	391.2	8.6
Cook County	5,253,190	3,399.7	3,201.1	6.2	Morris County	407,630	412.5	383.7	7.5
Du Page County	658,177	544.9	499.4	9.1	Ocean County	346,038	287.7	256.5	12.2
Kane County	278,405	146.1	142.6	2.5	Passaic County	447,585	281.4	274.2	2.6
Lake County	440,372	333.8	299.0	11.6	Union County	504,094	428.9	362.9	18.2
St Clair County	265,469	(NA)	41.5	New Mexico					
Will County	324,460	180.1	161.2	11.8	Bernalillo County	419,700	107.8	101.6	6.2
Indiana					New York				
Allen County	294,335	121.1	111.2	8.9	Albany County	285,909	144.0	133.9	7.6
Lake County	522,965	(NA)	267.3	(NA)	Erie County	1,015,472	679.7	605.0	12.4

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1986 and Prior Periods—Con.

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended September			Area	Area population, 1980 ¹	Collections, 12 months ended September		
		1986	1985	Percent change			1986	1985	Percent change
New York—Con.									
Monroe County	702,238	437.4	452.9	-3.4	Pennsylvania—Con.				
Nassau County	1,321,582	1,549.8	1,259.5	23.0	Philadelphia County	1,688,210	502.2	475.4	5.6
New York City	7,071,030	4,862.7	4,449.4	9.3	Westmoreland County	392,294	127.8	120.4	6.0
Oneida County	253,466	118.6	106.4	11.5	York County	312,963	94.5	91.6	3.1
Onondaga County	463,324	373.5	347.6	7.4	Rhode Island				
Suffolk County	1,284,231	1,640.1	1,629.3	.7	Providence County	571,349	348.0	326.8	6.5
Westchester County	866,599	1,052.4	994.3	5.8	South Carolina				
North Carolina									
Guilford County	317,154	132.1	109.9	20.2	Charleston County	277,308	98.9	102.0	-3.0
Mecklenburg County	404,270	217.4	200.1	8.6	Greenville County	287,913	99.8	89.1	12.0
Wake County	300,833	143.8	125.8	14.3	Richland County	267,823	(NA)	(NA)	(NA)
Ohio									
Cuyahoga County	1,498,295	818.4	815.3	.4	Tennessee				
Franklin County	869,109	467.4	435.6	7.3	Davidson County	477,811	165.8	130.2	27.3
Hamilton County	873,136	411.1	414.2	-.7	Hamilton County	287,740	253.5	246.9	2.7
Lorain County	274,909	106.6	106.5	.1	Knox County	319,694	97.4	90.4	7.8
Lucas County	471,741	219.0	212.2	3.2	Shelby County	777,113	274.5	266.2	3.1
Mahoning County	289,487	83.3	85.7	-2.8	Texas				
Montgomery County	571,697	(NA)	272.2	(NA)	Bexar County	988,800	280.9	267.3	5.1
Stark County	378,823	120.4	119.4	.9	Dallas County	1,556,549	1,148.5	1,048.0	9.6
Summit County	524,472	(NA)	253.6	(NA)	El Paso County	479,899	126.1	138.3	-8.8
Oklahoma									
Oklahoma County	568,933	183.8	173.4	6.0	Harris County	2,409,544	1,954.0	1,767.2	10.6
Tulsa County	470,593	174.6	135.8	28.6	Tarrant County	860,880	264.3	242.6	9.0
Oregon									
Multnomah County	562,640	(NA)	421.8	(NA)	Travis County	419,335	308.4	307.1	.4
Pennsylvania									
Allegheny County	1,450,085	646.5	608.5	6.2	Utah				
Berks County	312,509	89.6	90.8	-1.3	Salt Lake County	619,066	300.9	275.5	9.2
Bucks County	479,211	278.7	269.5	3.4	Virginia				
Chester County	316,660	95.7	98.3	-2.6	Fairfax County	596,901	570.7	530.6	7.5
Delaware County	555,007	206.6	198.1	4.3	Norfolk City	266,979	81.8	66.4	23.2
Erie County	279,780	109.6	104.4	5.1	Washington				
Lancaster County	362,346	63.0	58.7	7.2	King County	1,269,749	644.1	585.1	10.1
Lehigh County	273,582	108.7	109.0	-.3	Pierce County	485,643	181.3	166.1	9.1
Luzerne County	343,079	72.0	68.4	5.2	Snohomish County	337,016	132.9	120.2	10.5
Montgomery County	643,621	344.8	325.0	6.1	Spokane County	341,835	108.3	102.1	6.1
Wisconsin									
Dane County					Dane County	323,545	(NA)	190.3	(NA)
Milwaukee County					Milwaukee County	964,988	659.4	670.0	-1.6
Waukesha County					Waukesha County	280,326	212.1	179.1	18.4

NA Not available.

¹Population data are from the 1980 Decennial Census.²Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes: September 1986 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	3d quarter 1986 (thousand dollars)	12-month periods			3d quarter 1986 (thousand dollars)	12-month periods		
		Year ended Sept. 1986 (thousand dollars)	Percent change from—	Year ended June 1986		Year ended Sept. 1986 (thousand dollars)	Percent change from—	Year ended Sept. 1985
United States, total ²	54,344,010	229,997,485	1.0	5.5	18,744,748	75,939,691	1.7	7.8
Alabama	744,980	3,030,461	.9	2.5	211,466	838,366	1.1	2.4
Alaska	175,995	1,601,494	-13.1	-18.6	(X)	(X)	(X)	(X)
Arizona	768,959	3,290,186	2.9	9.9	363,926	1,507,482	3.3	10.3
Arkansas	454,171	1,815,592	-.4	3.6	186,137	698,604	.2	1.0
California	7,313,656	31,213,265	1.1	6.0	2,308,745	10,417,246	.1	5.1
Colorado	637,437	2,348,236	1.7	4.0	189,854	735,683	.1	-.2
Connecticut	790,539	3,888,981	1.8	8.5	447,307	1,684,452	3.5	8.4
Delaware	204,058	904,131	2.9	14.4	(X)	(X)	(X)	(X)
Florida	2,243,868	9,624,097	5.3	16.3	1,274,752	5,376,251	6.6	17.1
Georgia	1,263,864	4,988,611	1.5	7.4	431,325	1,680,512	1.2	6.7
Hawaii	399,781	1,527,153	2.4	9.7	198,275	768,202	2.9	10.6
Idaho	187,767	762,198	2.3	4.1	79,663	266,560	6.4	12.7
Illinois	2,439,442	9,832,529	1.8	6.5	844,244	3,396,111	.9	6.9
Indiana	1,186,373	4,565,476	1.5	3.4	564,757	2,153,113	-.5	-.2
Iowa	558,822	2,425,551	-.1	4.0	176,184	751,093	-2.3	-2.9
Kansas	478,274	1,933,294	1.1	-.2	171,127	590,390	5.3	6.9
Kentucky	776,205	3,237,715	.6	5.9	223,040	878,590	-.3	4.8
Louisiana	767,029	3,561,866	-4.4	-6.7	283,037	1,128,836	-1.7	-6.1
Maine	298,644	1,137,177	3.2	11.0	116,532	395,346	3.1	9.0
Maryland	950,382	4,726,150	1.2	7.0	205,570	1,214,633	2.1	10.1
Massachusetts	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan	2,530,656	9,330,322	.5	11.8	749,701	2,758,179	1.6	10.5
Minnesota	1,304,191	5,001,330	.9	4.7	325,500	1,375,624	1.2	1.5
Mississippi	508,409	1,922,081	.9	3.7	261,520	1,031,943	.5	6.1
Missouri	932,002	3,674,225	1.8	6.8	417,951	1,564,845	2.3	8.3
Montana	128,287	619,368	-.2	-4.5	(X)	(X)	(X)	(X)
Nebraska	281,378	1,143,223	2.1	9.5	89,048	354,227	1.2	4.3
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	121,365	468,417	3.2	1.4	(X)	(X)	(X)	(X)
New Jersey	2,181,712	8,510,867	1.9	8.2	725,880	2,692,094	3.0	15.2
New Mexico	373,519	1,505,303	.3	4.4	171,544	643,275	2.8	6.4
New York ³	5,498,782	22,993,910	1.2	5.5	1,271,716	4,913,959	2.1	10.6
North Carolina	1,469,824	5,708,545	2.4	7.7	358,494	1,396,830	.9	13.5
North Dakota	123,889	588,692	-3.8	-12.9	45,497	180,417	1.8	.6
Ohio	1,885,243	8,810,769	-	4.1	750,037	2,839,695	1.7	8.1
Oklahoma	670,649	2,865,973	-3.2	-4.2	159,026	649,456	-1.0	2.4
Oregon	492,319	1,936,363	.3	-4.8	(X)	(X)	(X)	(X)
Pennsylvania	2,411,227	10,862,489	1.7	5.3	897,951	3,344,736	3.2	8.7
Rhode Island	205,708	941,205	2.8	7.6	82,983	323,617	5.7	16.8
South Carolina	824,453	3,014,550	4.4	16.2	298,510	1,126,383	1.3	25.7
South Dakota	103,817	405,523	.4	1.2	52,933	200,009	.5	.4
Tennessee	905,474	3,351,609	1.8	7.9	507,490	1,899,860	1.8	6.7
Texas	2,471,528	11,264,674	-2.2	-1.8	1,039,196	4,416,587	-1.0	4.2
Utah	326,225	1,560,943	10.1	16.0	136,362	677,349	25.2	21.4
Vermont	123,426	506,906	.7	4.8	24,646	101,032	2.5	11.4
Virginia	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Washington	1,280,344	5,327,354	2.9	8.1	834,025	3,182,850	2.2	7.8
West Virginia	453,084	1,790,535	-.1	.7	194,013	799,383	-1.5	.8
Wisconsin	947,415	5,385,563	.5	5.4	265,710	1,548,206	1.3	5.6
Wyoming	212,087	717,019	-9.2	-14.0	42,635	176,591	-4.5	-6.4
Exhibit: District of Columbia . .	604,944	1,739,023	4.1	10.5	99,297	382,453	2.7	9.8

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1986 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	3d quarter 1986 (thousand dollars)	12-month periods			3d quarter 1986 (thousand dollars)	12-month periods		
		Year ended Sept. 1986 (thousand dollars)	Percent change from—	Year ended June 1986		Year ended Sept. 1986 (thousand dollars)	Percent change from—	Year ended June 1986
United States, total ²	3,962,889	14,586,803	2.5	6.8	1,141,083	4,414,432	1.2	4.2
Alabama	66,609	246,032	1.1	-2.5	18,730	72,063	.2	1.3
Alaska	9,952	34,709	-3.8	-11.0	2,891	9,275	19.4	73.6
Arizona	76,980	277,811	7.9	21.4	12,761	50,352	-.8	-1.3
Arkansas	53,552	199,149	1.5	21.5	16,198	63,325	.3	.8
California	313,433	1,201,799	.7	2.4	78,306	265,717	2.4	1.3
Colorado	73,598	211,184	8.7	11.3	16,319	49,840	18.1	43.8
Connecticut	68,344	248,184	2.5	11.6	22,660	87,576	-.4	-2.0
Delaware	9,170	42,258	20.6	27.6	2,708	12,356	.5	1.2
Florida	179,862	754,429	1.0	19.6	71,619	287,601	.5	.3
Georgia	98,319	392,509	-.5	1.2	15,950	90,711	-.6	1.3
Hawaii	12,035	46,125	4.7	25.2	5,661	21,212	7.5	10.5
Idaho	22,633	78,042	1.1	-1.5	2,692	9,924	.3	-1.8
Illinois	227,437	668,502	8.0	3.6	65,035	217,379	11.6	32.3
Indiana	130,346	379,903	2.8	3.0	20,192	75,884	.3	-1.3
Iowa	89,521	263,860	14.2	39.8	20,064	75,208	5.5	26.5
Kansas	40,855	152,241	.4	1.5	16,290	63,817	7.5	41.9
Kentucky	67,538	209,335	8.5	6.8	4,395	18,238	-.3	-1.1
Louisiana	77,693	368,318	-1.9	2.9	19,749	82,159	-1.9	-3.6
Maine	26,349	92,416	1.1	3.8	10,859	40,697	7.9	40.2
Maryland	82,298	312,438	1.2	4.7	12,374	65,607	-2.0	-2.3
Massachusetts	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan	178,818	645,875	1.4	4.7	31,618	124,486	-1.2	-1.5
Minnesota	96,162	341,760	1.7	-.6	27,057	122,061	5.5	47.5
Mississippi	56,602	154,575	3.9	2.4	13,801	54,154	-.2	29.8
Missouri	52,376	213,987	-.4	2.6	21,907	82,304	.4	.2
Montana	24,186	80,447	1.3	-1.4	3,247	12,742	-3.0	-4.9
Nebraska	43,459	154,658	5.5	20.8	8,785	32,303	4.7	12.4
Nevada	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire	18,584	58,345	.1	-14.3	8,846	31,160	.1	-4.6
New Jersey	81,341	341,047	.3	8.1	54,655	212,041	-1.0	-2.5
New Mexico	32,997	139,327	.2	29.1	4,307	14,615	1.7	-2.6
New York	127,311	493,945	-.8	9.0	107,506	412,571	-1.9	-4.9
North Carolina	135,055	451,511	6.4	11.0	4,071	16,339	-1.3	-1.1
North Dakota	15,233	48,925	-3.4	-13.9	2,836	11,550	-2.8	-5.9
Ohio	182,497	675,780	1.8	8.0	46,659	180,737	-1.3	-1.8
Oklahoma	53,004	207,722	1.0	7.7	19,025	75,206	-.1	1.2
Oregon	38,604	136,050	1.7	9.6	21,007	79,359	7.3	35.6
Pennsylvania	164,103	639,072	.5	2.3	59,679	232,695	-.4	-2.3
Rhode Island	13,095	48,873	3.0	3.7	7,346	29,236	-.3	1.8
South Carolina	65,000	253,050	-	2.4	7,633	29,987	-.6	
South Dakota	17,153	57,988	.9	-17.0	3,950	15,044	.5	29.7
Tennessee	130,216	402,431	9.0	30.1	20,554	80,612	.2	.5
Texas	261,376	1,033,104	.8	4.6	95,004	382,244	-.8	2.1
Utah	45,369	131,328	14.0	12.4	3,298	13,461	.3	2.1
Vermont	10,564	39,654	2.7	1.1	3,031	11,996	-.7	-5.9
Virginia	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Washington	127,541	425,192	8.0	16.5	31,236	114,891	7.2	14.1
West Virginia	46,846	158,377	3.5	-.9	9,514	35,414	.2	-.3
Wisconsin	76,489	360,991	2.0	-3.0	34,047	127,053	-.1	-5.8
Wyoming	7,608	35,415	-6.9	-16.7	1,226	4,543	-3.9	-7.2
Exhibit: District of Columbia . . .	7,383	24,111	.1	-5.3	2,533	9,200	-1.5	-3.9

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1986 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	3d quarter 1986 (thousand dollars)	12-month periods		3d quarter 1986 (thousand dollars)	12-month periods			
		Year ended Sept. 1986 (thousand dollars)	Percent change from—		Year ended June 1986	Year ended Sept. 1985	Year ended Sept. 1986 (thousand dollars)	Percent change from—
United States, total ²	762,637	3,081,239	.3	.6	16,590,169	68,154,594	1.0	5.1
Alabama	24,591	96,244	.1	4.4	251,223	795,084	7.7	12.2
Alaska	3,732	13,342	-	-7.2	150	688	23.3	-22.4
Arizona	9,490	41,374	1.3	5.0	145,459	707,791	.8	10.3
Arkansas	8,155	23,578	-1.3	-3.0	115,099	504,166	-1.1	6.3
California	32,620	131,263	-1.2	-3.3	2,819,750	11,801,041	2.0	5.5
Colorado	5,932	23,230	-2.5	-6.3	263,731	962,705	.3	4.1
Connecticut	8,947	32,969	3.0	2.1	7,487	307,667	-1.5	.9
Delaware	1,384	4,983	-1.0	-5.7	90,218	392,895	-.2	7.8
Florida	100,478	435,524	.1	2.4	(X)	(X)	(X)	(X)
Georgia	31,830	113,145	-.4	.1	531,530	1,985,591	2.2	11.8
Hawaii	6,107	33,958	(NA)	(NA)	128,284	470,268	.5	6.2
Idaho	2,558	9,222	.1	-.2	61,832	261,572	2.2	1.4
Illinois	17,853	69,359	-	-.8	641,172	2,718,603	2.8	6.4
Indiana	10,364	44,076	-3.4	-.8	328,909	1,351,522	1.9	4.3
Iowa	2,484	14,084	-5.0	-7.7	191,564	853,847	-1.3	2.0
Kansas	11,618	44,691	-.2	2.1	151,662	581,479	-.1	-5.0
Kentucky	13,124	48,754	.5	.5	214,268	817,702	-.3	4.3
Louisiana	13,853	55,014	-7.5	-24.7	123,974	464,386	-3.3	-16.1
Maine	9,553	30,898	-2.0	-3.4	92,294	347,203	3.0	13.3
Maryland	5,202	28,134	.5	-.9	414,368	1,961,847	1.7	8.1
Massachusetts	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan	25,478	88,765	2.4	-2.0	927,808	3,256,829	-1.6	14.3
Minnesota	12,451	49,952	-2.8	-4.5	578,914	1,952,678	.2	-12.7
Mississippi	9,581	34,683	1.8	5.5	80,308	264,468	1.5	1.3
Missouri	6,376	24,404	-1.6	-3.3	289,418	1,138,811	2.0	5.1
Montana	3,160	14,236	.7	1.9	39,475	172,280	-	-6.3
Nebraska	4,113	15,174	3.9	13.6	86,350	354,603	.8	10.9
Nevada	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire	3,474	10,236	.1	-3.8	4,582	28,539	1.3	8.8
New Jersey	14,828	58,368	-.3	-1.3	502,525	2,108,230	2.7	6.7
New Mexico	4,671	17,959	-1.1	-.1	45,492	111,351	8.0	21.9
New York	43,611	157,806	1.9	-5.5	2,699,513	11,632,024	.8	5.4
North Carolina	35,229	129,912	1.6	4.9	606,086	2,230,540	1.1	7.8
North Dakota	1,583	5,902	1.5	1.2	10,013	73,762	.5	-1.8
Ohio	17,850	69,573	-.3	.1	712,611	2,777,412	.1	-1.0
Oklahoma	14,536	52,912	1.8	19.4	175,756	684,273	-.5	-8.2
Oregon	3,234	11,002	1.6	.4	301,656	1,190,345	-.3	-11.0
Pennsylvania	31,480	136,799	1.3	2.4	602,536	2,661,269	.2	1.7
Rhode Island	1,959	7,317	-4.9	-16.1	75,232	291,295	1.2	2.5
South Carolina	20,027	104,107	.6	1.5	284,850	931,322	2.6	8.4
South Dakota	1,644	7,837	-8.8	-15.3	(X)	(X)	(X)	(X)
Tennessee	15,242	60,547	-.1	-.5	2,818	87,402	-	9.0
Texas	87,334	347,902	-.4	2.6	(X)	(X)	(X)	(X)
Utah	2,164	14,465	-6.4	-9.7	114,520	513,228	.8	16.1
Vermont	3,808	14,856	.3	4.2	40,473	162,393	1.2	9.8
Virginia	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Washington	26,252	102,377	8.2	-1.7	(X)	(X)	(X)	(X)
West Virginia	1,808	6,695	.8	-.4	111,617	428,424	1.1	1.5
Wisconsin	13,259	40,459	2.2	-10.9	398,157	2,245,649	.7	10.7
Wyoming	392	1,429	.1	.1	(X)	(X)	(X)	(X)
Exhibit: District of Columbia . .	2,747	7,898	15.6	11.7	116,717	447,904	.9	6.2

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: September 1986 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	3d quarter 1986 (thousand dollars)	12-month periods			3d quarter 1986 (thousand dollars)	12-month periods		
		Year ended Sept. 1986 (thousand dollars)	Percent change from—			Year ended Sept. 1986 (thousand dollars)	Percent change from—	
United States, total ²	3,972,713	18,529,587	1.2	3.8	1,967,361	8,364,230	1.8	7.7
Alabama	36,916	156,745	-1.9	-26.2	19,126	109,020	-	11.8
Alaska	22,866	117,118	-19.3	-33.9	1,687	18,704	2.3	15.6
Arizona	43,096	177,198	3.7	-7.4	39,907	177,229	1.5	12.2
Arkansas	23,205	109,635	-3.2	-12.3	28,390	76,250	.9	4.4
California	924,001	3,855,576	.6	2.6	142,130	702,359	-2.5	9.3
Colorado	24,927	112,791	.6	6.1	18,867	71,067	-.5	-2.0
Connecticut	87,417	653,425	1.5	19.8	31,222	119,926	3.0	4.9
Delaware	19,084	104,609	4.0	26.2	11,957	42,869	10.9	26.0
Florida	59,706	578,790	.4	24.1	170,049	486,827	20.5	37.9
Georgia	97,723	431,777	2.3	-.2	10,454	83,675	.7	10.1
Hawaii	18,318	48,815	11.8	-1.6	4,088	16,866	12.0	77.7
Idaho	6,089	43,729	2.5	.9	943	26,301	-21.6	-20.7
Illinois	140,266	850,092	-1.1	12.2	198,929	603,110	.8	2.2
Indiana	55,444	206,411	18.9	23.7	27,172	138,282	5.0	15.7
Iowa	24,077	137,964	-.5	-8.4	33,238	160,877	-5.6	14.2
Kansas	26,178	155,493	-.5	-5.4	15,950	79,295	-.2	-.1
Kentucky	51,053	237,636	1.8	11.6	19,719	98,618	.2	.3
Louisiana	40,667	249,035	-8.0	-12.3	13,878	62,408	-	3.7
Maine	14,560	56,536	9.0	10.0	9,564	50,321	2.3	6.5
Maryland	54,270	252,642	.9	-.4	8,674	107,939	1.6	6.2
Massachusetts	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Michigan	370,998	1,520,303	1.5	16.6	75,809	327,518	3.4	4.6
Minnesota	93,916	366,036	-.3	-3.9	57,419	266,664	1.7	5.9
Mississippi	27,379	107,437	5.2	-2.4	10,169	57,316	-.5	4.5
Missouri	39,197	174,805	.3	7.4	45,535	192,187	.6	1.1
Montana	6,367	57,144	-3.4	-14.4	6,300	33,712	3.9	19.5
Nebraska	14,033	55,495	1.7	-3.8	9,370	52,177	.2	-1.7
Nevada	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire	25,586	102,887	3.7	-3.1	2,128	45,003	4.6	23.0
New Jersey	214,821	961,772	.3	3.5	88,938	333,303	4.2	10.6
New Mexico	25,055	86,309	19.7	42.0	8,208	36,516	-.7	-11.7
New York ³	486,422	1,946,622	3.7	3.0	104,000	448,522	-3.3	-13.8
North Carolina	113,440	527,321	3.0	4.8	46,735	227,366	1.7	3.8
North Dakota	11,228	53,055	-5.6	-30.3	4,634	33,654	2.8	-2.2
Ohio	10,810	450,434	-	-3.7	85,835	349,434	-1.1	1.6
Oklahoma	19,939	100,340	-6.3	-6.8	48,146	266,307	-.5	28.2
Oregon	36,888	157,601	-2.6	-5.9	45,337	173,190	2.7	13.0
Pennsylvania	200,928	986,899	2.3	2.6	109,429	448,017	2.1	7.4
Rhode Island	11,140	83,869	3.0	11.6	4,837	26,659	3.0	11.8
South Carolina	42,541	185,753	24.3	9.9	8,868	80,231	11.8	53.9
South Dakota	5,519	23,141	-2.0	29.4	5,947	28,519	7.4	-8.7
Tennessee	68,075	270,102	.6	-.5	23,975	141,510	.3	1.3
Texas	(X)	(X)	(X)	(X)	175,985	699,803	3.7	18.0
Utah	5,059	65,434	-1.5	18.5	6,036	35,918	-1.7	2.1
Vermont	7,358	30,939	1.3	-11.2	5,922	30,797	-1.1	1.4
Virginia	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Washington	(X)	(X)	(X)	(X)	34,359	146,302	4.0	5.6
West Virginia	15,063	84,987	-4.3	-10.3	19,376	66,248	2.5	.2
Wisconsin	106,837	415,602	2.1	2.9	30,857	139,695	-.5	1.3
Wyoming	(X)	(X)	(X)	(X)	6,357	29,952	-6.5	-14.4
Exhibit: District of Columbia . . .	39,815	150,883	11.7	37.7	4,491	17,303	1.7	2.3

- Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Includes taxes collected for the five dependent transportation districts.⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALABAMA

Corporation net income tax. Basis of tax changed for 1985 tax year.

ALASKA

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

ARIZONA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents effective January 1, 1986.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 9.5 to 13.5 cents per gallon effective April 1, 1985.

COLORADO

Tobacco product sales tax. Tax rate increased effective July 1, 1986.

CONNECTICUT

Corporation net income tax. Tax rates increased applicable to the 1985 tax year.

DELAWARE

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon applicable October 1, 1986.

Motor vehicle and operators' license tax. Several fees and licenses increased effective in fiscal year 1986.

FLORIDA

Motor vehicle and operators' license tax. New fees imposed on commercial vehicles effective June 18, 1985.

HAWAII

Motor fuel sales tax. Tax rate increased from 8.5 to 11 cents per gallon effective July 1, 1985.

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Motor vehicle and operators' license tax. Various motor vehicle fees increased effective October 1, 1985.

ILLINOIS

Tobacco product sales tax. Tax rate increased effective December 1, 1985.

IOWA

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1985.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 11 cents per gallon.

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 15 cents per gallon.

LOUISIANA

Alcoholic beverage sales tax. Tax on retail sale of alcohol repealed effective January 1, 1986.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 11 cents per gallon.

MICHIGAN

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

MISSISSIPPI

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 16.7 cents per gallon.

NEW MEXICO

Individual income tax. Tax rate increased effective January 1, 1986.

Corporation net income tax. Basis of tax changed effective January 1, 1986.

NEW YORK

Motor fuel sales tax. Tax rate increased from 15.9 to 16.1 cents per gallon effective January 1, 1986.

OKLAHOMA

Motor vehicle and operators' license tax. Various motor vehicle fees and registrations increased effective July 1, 1985.

OREGON

Tobacco product sales tax. Tax rate increased effective October 1, 1985.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 15 cents per gallon.

SOUTH CAROLINA

Motor vehicle and operators' license fees. Several licenses and fees increased effective June 18, 1986.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 13 cents per gallon.

Tobacco product sales tax. Tax rate increased effective July 1, 1985.

TENNESSEE

Motor fuel sales tax. Tax rate increased from 12 to 16 cents per gallon effective June 1, 1986.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of September 30, 1986, was 17.5 cents per gallon.

DISTRICT OF COLUMBIA

Corporation net income tax. Tax rate increased effective October 1, 1984.

Appendix B. Social Insurance Taxes and Contributions for Third Quarter and Prior Periods

(Millions of dollars)									
Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment insurance act contributions
Quarters									
1986:									
3d quarter	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2d quarter	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1st quarter	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
1985:									
4th quarter	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60
3d quarter	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59
2d quarter	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1st quarter	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
1984:									
4th quarter	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3d quarter	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2d quarter	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1st quarter	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
1983:									
4th quarter	47,819	30,579	3,992	8,623	1,061	9	2,770	744	41
3d quarter	51,796	32,297	4,194	8,976	1,159	11	4,115	1,005	41
2d quarter	61,258	37,935	3,733	10,065	1,033	9	6,785	1,659	39
1st quarter	48,014	30,342	5,399	8,661	1,102	9	1,472	986	43
12 Months Ending									
September 1986	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
June 1986	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
March 1986	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231
December 1985	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234
September 1985	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235
June 1985	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
March 1985	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
December 1984	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
September 1984	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
June 1984	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
March 1984	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161
December 1983	208,887	131,153	17,318	36,325	4,355	38	15,140	4,394	164